

**ARIZONA FORM**  
**835**

**Arizona Department of Revenue**

**Comptroller Section**

1600 W Monroe, Site Code 603  
Phoenix AZ 85007

**Domestic Farm Winery/Domestic  
Microbrewery/Domestic Cider Return of Liquor Sold**

For the Month of \_\_\_\_\_ 19 \_\_\_\_

This return and the tax shown is due not later than the 20th day of the month following the month for which this return is made and delinquent if the tax is not paid within 10 days after the due date.

Licensed wholesaler - name			Liquor license no		Taxpayer ID (EIN or SSN)	
Address - mailing			Address - business location			
City	State	ZIP code	City	State	ZIP code	

**File Separate Return for Each License**  
**Read Instructions Prior to Completing Return**

	A	B	C
	Vinous	Malt	Cider
	Gallons	Gallons	Gallons
1. Gallons sold .....			
2. Deductions - total gallons			
a. Sold to Military Installations - Schedule B .....			
b. Exported from State - Schedule C .....			
c. Sold to Arizona wholesalers - Schedule D .....			
d. Tax paid - beverage returned .....			
3. Total Deductions (add lines 2a through 2d) .....			
4. Other adjustments, gain or loss .....			
5. <b>Taxable gallons sold</b> to Consumers/Arizona Retail stores .....			
6. <b>Tax Rates</b> .....	\$ .84	\$ .16	\$ .16
7. <b>Tax Due</b> .....	\$	\$	\$
8. <b>Total Tax Due</b> \$ .....			

Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

I have read this report and any attachments with it. Under penalties of perjury, I declare that to the best of my knowledge and belief, they are correct and

Preparer's Signature

Taxpayer's/Authorized Agent's Signature

Preparer's TIN

Date

Title

Date

**Schedule B**

## Tax Free Sales of Vinous and Malt/Cider Liquors During the Month

Check One Box Only: ☐ Vinous ☐ Malt ☐ Cider

Name of Purchaser	City	State/ County	Date Shipped	Invoice		Gallons		Liters	
				Date	Number				
Total this sheet .....									
Total all sheets .....									
Convert liters to gallons. 1 liter = 0.264172 U.S. gallons .....									
Total gallons this month. Enter here and on line 2a, page 1. ....									

**Schedule C**

## Sales of Vinous and Malt/Cider Liquors Sold Out-of-State During the Month

Check One Box Only: ☐ Vinous ☐ Malt ☐ Cider

Name of Purchaser	City	State/ County	Date Shipped	Invoice		Gallons		Liters	
				Date	Number				
Total this sheet .....									
Total all sheets .....									
Convert liters to gallons. 1 liter = 0.264172 U.S. gallons .....									
Total gallons this month. Enter here and on line 2b, page 1. ....									

**Schedule D**

## Sales of Vinous and Malt/Cider Liquors To Licensed Arizona Wholesalers During the Month

Check One Box Only: ☐ Vinous ☐ Malt ☐ Cider

Name of Purchaser	City	State/ County	Date Shipped	Invoice		Gallons		Liters	
				Date	Number				
Total this sheet .....									
Total all sheets .....									
Convert liters to gallons. 1 liter = 0.264172 U.S. gallons .....									
Total gallons this month. Enter here and on line 2c, page 1. ....									

## General Instructions

You must file this return and pay the luxury tax if you are a domestic farm winery, a domestic microbrewery, or a domestic cider producer, who manufactures or produces on the premises and sells at retail or to retail licensees within the state of Arizona.

You must file this return monthly and pay the tax on or before the 20th day after the month the tax accrues.

Prepare this return for each month regardless of whether or not any tax is due. File the original with the Department of Revenue. Retain a copy of the return with all substantiating documentation for at least four years, subject to inspection by the Department.

Report vinous liquor in wine gallons. Convert malt liquor barrels to gallons (31 gallons per barrel).

You must provide your taxpayer identification number on the return. A taxpayer identification number is either your federal employer identification number (EIN), or your social security number (SSN), if you are a sole proprietor, with no employees.

The Licensee or Authorized Agent must sign the return.

If you pay a preparer to complete this return, the preparer must sign the return and include his / her identification number.

Send payment with the return to the Arizona Department of Revenue. Include your taxpayer identification number on your check.

State law imposes a 10% penalty plus interest of the amount of tax due on each return if your payment is late. State law imposes a 5% penalty per month if you fail to file. The combined penalties, however, cannot exceed 25%.

"Cider" means vinous liquor that is made from the normal alcoholic fermentation of the juice of sound, ripe apples, including flavored, sparkling and carbonated cider and cider made from condensed apple must, that contains more than one-half of one per cent of alcohol by volume but not more than seven per cent of alcohol by volume.

"Vinous liquor" means any liquid containing more than one-half of one per cent alcohol by volume made by the process of fermentation of grapes, berries, fruits, vegetables or other substances, but not including those liquids in which hops or grains are used in the process of fermentation and not including liquids made by the process of distillation of such substances.

"Malt liquor" means any liquid containing more than one-half of one per cent alcohol by volume and which is made by the process of fermentation and not distillation of hops or grains, but not including liquids made by the process of distillation of such substances.

## Specific Instructions

*Line 1.* Enter the total gallons sold for the month. **Attach a copy of your last Federal Bureau of Alcohol, Tobacco, and Firearms return.**

*Line 2A.* From Schedule B, enter any tax free sales to Military Installations during the month. Schedule A has been eliminated from this report.

*Line 2b.* From Schedule C, enter any beverage sold out of state during the month.

*Line 2c.* From Schedule D, enter any beverage sold to other licensed Arizona wholesalers during the month.

*Line 2d.* Enter any tax paid beverage returned during the month.

*Line 3.* Add lines 2a through 2d. Enter the total.

*Line 4.* List any prior month's adjustments and attach a written explanation.

*Line 5.* Subtract line 3 from line 1. Add or subtract line 4 amounts, if any. Enter these amounts.

*Line 6.* The Department has preprinted the tax rates on the return for vinous (24% or less by volume), malt and cider. Contact the Arizona Department of Revenue, Comptroller's Office, for the rate on any vinous with an alcohol content of more than 24% by volume containing 8 ozs. or less and for each 8 ozs. for containers containing more than 8 ozs.

*Line 7.* Multiply the gallons on line 5 by the rates on line 6. Enter these amounts.

*Line 8.* Add up the totals on line 7, column A, B, and C. Enter this amount as the Total Tax Due.